

**190B.103 From farm to food donation tax credit.**

A from farm to food donation tax credit is allowed against the taxes imposed in chapter 422, divisions II and III, as provided in this chapter.

2013 Acts, ch 140, §141, 147

[SP] Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; 2013 Acts, ch 140, §147

[T] NEW section